

**REMARKS**

Claims 1-25 are pending and claims 1-12 and 25 are withdrawn from consideration.

The specification has been amended to obviate minor typographical errors. Applicants acknowledge and thank the Examiner for indicating that claims 15-18 and 21 contain allowable subject matter. However, for reasons as discussed below, it is believed all the claims are allowable. Accordingly, reconsideration is respectfully requested in view of the following remarks.

**I. The Claims Define Patentable Subject Matter**

The Office Action rejects claims 13 and 22-24 under 35 U.S.C. §102(b) as being anticipated by Kawata (U.S. Patent No. 4,860,432); rejects claims 13 and 14 under 35 U.S.C. §102(e) as being anticipated by Rudy (U.S. Patent No. 6,193,584); and rejects claims 19 and 20 under 35 U.S.C. §103(a) over Kawata. The rejections are respectfully traversed.

In particular, neither Kawata nor Rudy, individually or in combination, discloses or suggests a magnetoresistive element being formed by etching a part of a film for the magnetoresistive element . . . in its thickness direction in a specific region within the film; and a dummy component being formed by etching a part of a dummy film in its thickness direction, as recited in independent claim 13.

Kawata discloses in Figs. 3A and 3B that the magnetoresistive effect elements 11-18 and the dummy elements 23-26 are formed by etching the entire parts of element layer 2 in its thickness direction in a specific region within the element layer 2. Specifically, at col. 1, lines 40-50, Kawata discloses that 8 pieces of magnetoresistive effect elements 3 are formed in strip shapes on the substrate 1 by photo etching.

As such, Kawata does not disclose or suggest the magnetoresistive element being formed by etching a part of a film for the magnetoresistive element in its thickness direction

and the dummy component being formed by etching a part of a dummy film in its thickness direction.

Moreover, with respect to claim 22, the Office Action asserts that the dummy component 23-26 has a shape (bars) that represents a symbol for identifying each individual thin-film magnetic head (i.e., in conjunction with the copper strips 31, 32, the MR elements 11-18 can be discerned).

However, in Kawata, it would not be possible that the shape of the dummy components 23-26 or the stripes 31, 32 can vary from one magnetic sensor (thin-film magnetic head) to another. As such, Kawata does not disclose or suggest the dummy component has a shape that represents a symbol for identifying each individual thin-film magnetic head, as recited in independent claim 22.

Rudy also does not disclose or suggest the magnetoresistive element being formed by etching a part of a film for the magnetoresistive element in its thickness direction and the dummy component being formed by etching a part of a dummy component in its thickness direction, as recited in independent claim 13.

The Office Action asserts that the element 140 of Rudy is the dummy component of the claimed invention. However, according to Rudy at col. 7, lines 65-66, the element 140 is an electrical lapping guide (ELG). Furthermore, in Rudy, the ELG 140 and the read sensor 46 are formed by lapping parts of films for forming the same in a direction perpendicular to their surfaces, and not by etching parts of films for forming the same in their thickness direction. Accordingly, Rudy does not disclose or suggest the features of claim 13.

Therefore, independent claim 13 defines patentable subject matter.

Claims 14-24 depend from independent claim 13, and therefore also define patentable subject matter. Accordingly, withdrawal of the rejections under 35 U.S.C. §102(b), 35 U.S.C. §102(e) and 35 U.S.C. §103(a) is respectfully requested.

**II. Conclusion**

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 1-25 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

  
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